

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2004**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

January 4, 2005

Connie Elam, Court Clerk  
Stephens County, Oklahoma

Transmitted herewith is the statutory report for the Stephens County, Court Clerk, for the fiscal year ended June 30, 2004. This engagement was conducted in accordance with 20 O.S. §1312. A report of this type is critical in nature; however, we do not intend to imply that there were not commendable features in the present accounting and operating procedures of the Court Clerk.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the conduct of our procedures.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahhan".

JEFF A. McMAHAN  
State Auditor and Inspector

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## **INTRODUCTORY INFORMATION**

The Court Clerk is elected by the qualified voters of the County for a term of four years.

The primary responsibilities of the Court Clerk are to record, file and maintain the proceedings of the District Court, and perform other duties as directed by the District Court. Other duties and responsibilities of the Court Clerk are as follows: collecting all required Court fees, issuing warrants, orders, writs, subpoenas, passports and certain licenses, maintaining dockets and financial records for the various divisions of the Court, maintaining an appropriation ledger to control and monitor Court Fund expenditures, disbursing District Court funds in accordance with Court instructions and state statutes, and reviewing Court Fund claims for proper supporting documentation before bringing the claims and vouchers to the Court Fund Board for approval.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

Connie Elam, Court Clerk  
Stephens County Courthouse  
Duncan, Oklahoma 73533

Dear Ms. Elam:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- We tested Court Fund vouchers issued to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, (2) was properly approved, (3) was properly classified, and (4) did not exceed appropriations.
- We tested Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- We tested District Court vouchers to determine they were properly accounted for and we looked at supporting documentation for disbursements to determine they were issued in accordance with Court instructions.
- We reconciled the Court Fund activity and/or balances to the County Treasurer's records.
- We reconciled the Court Clerk Revolving activity and/or balances to the County Treasurer's records.
- We reconciled the District Court case balances to the County Treasurer's depository ledger.
- We tested receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.

All information included in the reconciliations, the Court Fund appropriation ledger, the Court Clerk Revolving Fund, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

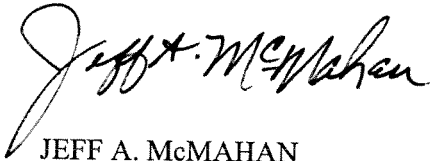
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Stephens County.

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees and is properly accounting for them; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; Court Clerk Revolving Fund expenditures were properly supported and approved; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records. With respect to the segregation of duties, our finding is presented in the accompanying schedule of findings and recommendations.

We have prepared a detailed analysis of the Court Fund Account and of the Court Clerk Revolving Fund, which are presented following this report.

This report is intended for the information and use of the Stephens County Court Fund Board and the Administrative Office of the Courts. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,

A handwritten signature in black ink, reading "Jeff A. McMahen". The signature is written in a cursive, flowing style with a large initial "J".

JEFF A. McMAHAN  
State Auditor and Inspector

November 8, 2004

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2004**

Collections:	
Court fund fines, fees, and forfeitures	\$ 1,251,679
Cancelled vouchers	5,749
Interest earned on deposit	1,301
Total collections	1,258,729
Deductions:	
Lump sum budget categories:	
Juror expenses	36,683
Trial court attorneys	7,025
Appeals (attorneys)	4,158
Transcripts - preliminary and trial	20,069
General office supplies	9,751
Forms printing	4,553
Publications	132
Postage and freight	14,599
Court reporter supplies	3,975
Books for records and indexes	909
Gas, water, and electricity	30,106
Guardian ad litem fees	45
General telephone expense	8,310
Long-distance telephone expense	498
Total lump sum categories	140,813
Restricted budget categories:	
Renovation and remodeling	900
Furniture and fixtures	939
Equipment purchases	4,095
Equipment rentals	1,776
Photocopy equipment rental	10,059
Maintenance of equipment	17,141
Oklahoma Court Information System Services	41,184
Part-time court clerk employees	168,829
Total restricted categories	244,923
Mandated categories:	
State judicial fund	861,505
Total mandated categories	861,505
Total deductions	1,247,241
Collections over (under) deductions	11,488
Beginning account balance	277,394
Ending account balance	\$ 288,882

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2004**

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Collections:	
Court fund revolving fees	<u>\$ 33,304</u>
Total collections	<u>33,304</u>
Deductions:	
Travel	759
Renovation and remodeling	4,999
Furniture and fixtures	980
Part-time court clerk employees	<u>7,306</u>
Total deductions	<u>14,044</u>
Collections over (under) deductions	19,260
Beginning account balance	<u>74,291</u>
Ending account balance	<u><u>\$ 93,551</u></u>



**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2004**

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**Finding - Segregation of Duties (Repeat Finding)**

Criteria: Effective internal controls include those employees who process cash transactions be segregated from the duties of depositing funds, posting bookkeeping records, and reconciling reports of collection activity.

Condition: Based on inquiries and observation of the Court Clerk's office, it was noted that the duties of receiving, receipting, recording, and depositing collections were not adequately segregated.

Recommendation: We recommend management be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of office operations and periodic review of those operations.

Management Response: The Court Clerk is aware of this situation, and will conduct periodic reviews of the deputy's duties and responsibilities.